Contract Audit Follow-up (CAFU)

Prepared By:

Elaine Philpott

Contract Specialist, DCMA Headquarters

Date: October 20, 2008, Updated April 10

Presented by:

DCMA
Defense Contract Management Agency

CAFU Policy

- DoD Directive 7640.2 1988, Revised Aug 16, 1995
- Directive came out of OMB Circular A-50, Revised Sept 29, 1982
- Recently, the Directive was revised and changed to DoD Instruction 7640.02
- The DCMA Guidebook is being revised but the Instruction is the DoD policy- follow it closely.

CAFU Access

- DCMA ACOs, Monitors for the use of application in eTools.
- DoD IG has limited access, reports.
- Services Contracting Officers to Services side, does not see DCMA side

Coming Soon!
CAFU Performance Indicator

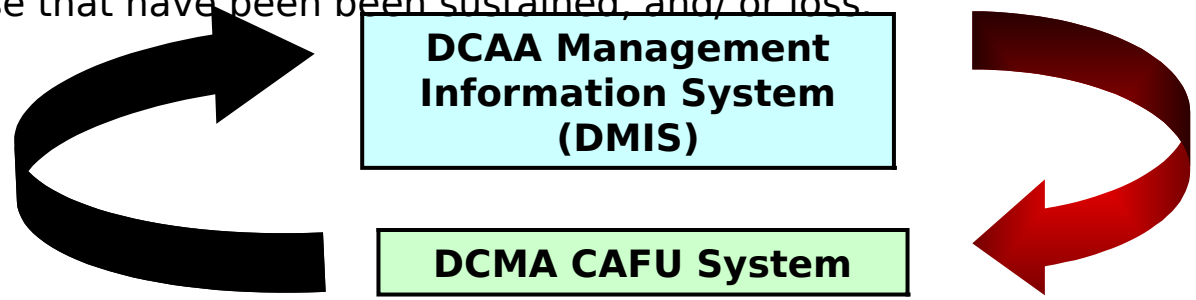
- Posted monthly to the AQ Contracts Community Portal under Scorecards..
- Sample
- Exceeds 30%

NAVAL-SEA		
Total Open by Type	**Overage**	**Percent Overage**
8	3	38%
52	20	38%
2	1	50%
95	39	41%
6	1	17%
167	81	49%
0	0	0%
330	**145**	44%

(Subject to change style of Indicator)

CAFU and the Semi-annual Report -how we get there, why we need to

While both, Reportable and Non-reportable audits are downloaded into the ETools monthly, only the reportable audits are used by the DoD Inspector General (IG) for the Semi-Annual Report to Congress. The IG reviews the cost questioned amounts of those open and the sustained amounts for those closed and reports, reporting to Congress those dollars that are “at risk” and those that have been been sustained, and/ or loss.



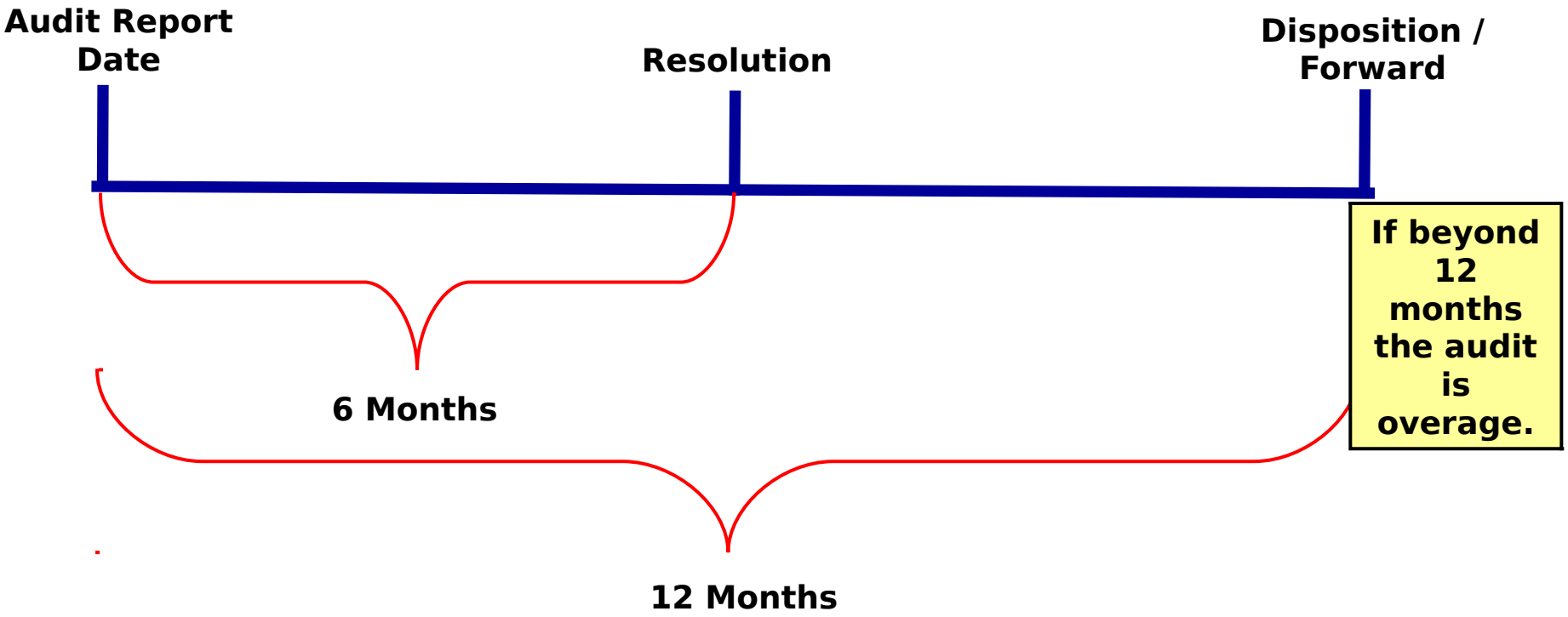
DoD Inspector General

Audit Report No.	Original Cost Questioned	Cost Sustained
63112003E10100001	3623632	3623632
63112003E10100005	7806000	7806000
63112005K19200001	0	0
63112005K19200003	0	0
63112005K19500006	218000	218000
63112005K19500009	247000	247000
63112006K19200001	0	0
	$ 11,894,632.00	$ 11,894,632.00

Example of what the DoD IG reviews, reports to Congress
,

DCMA
Defense Contract Management Agency

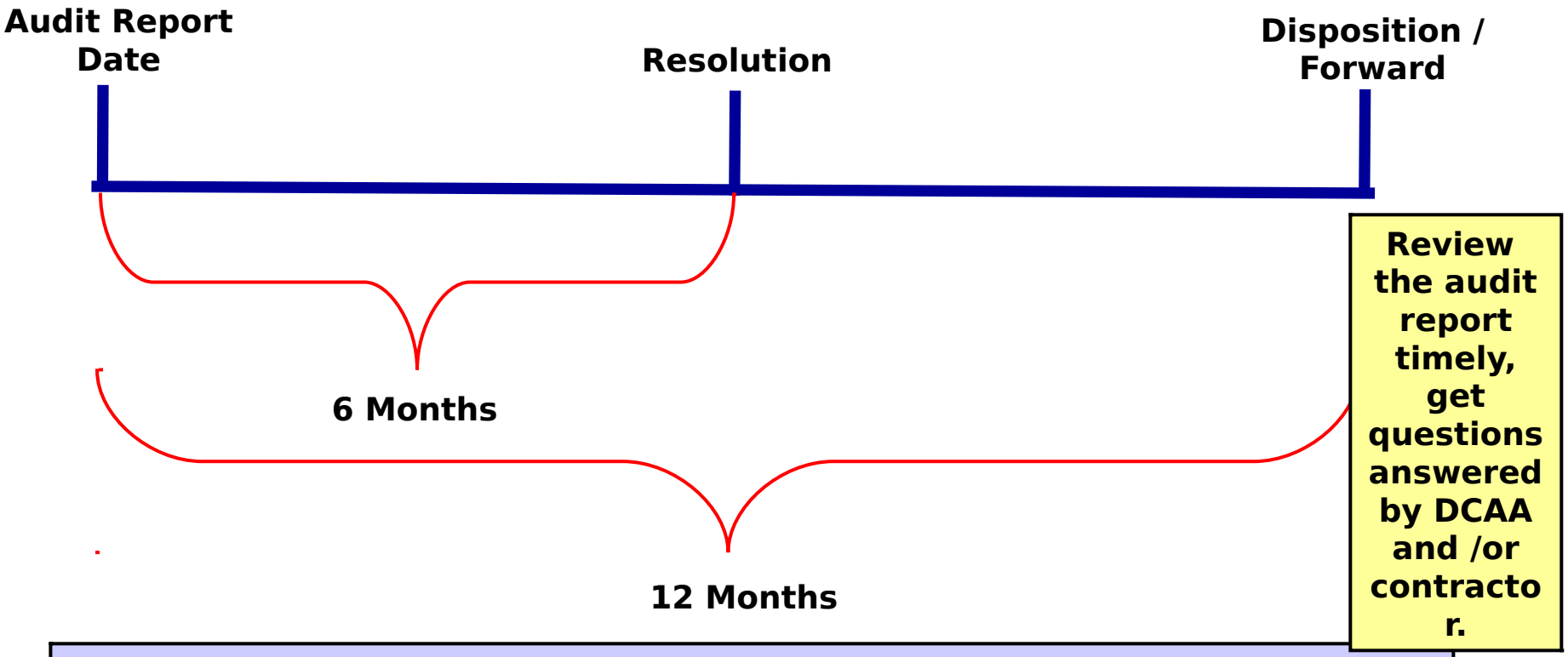
What Must Be Accomplished



Resolution: DoD Instruction 7640.02 requires that resolution occur within six (6) months from the date of the audit report as mandated by Public Law (PL 96-527).

Disposition: DoD Instruction 7640.02 requires that Disposition occur within twelve (12) months from the date of the audit report. Any audit that exceeds 12 months is listed as overage.

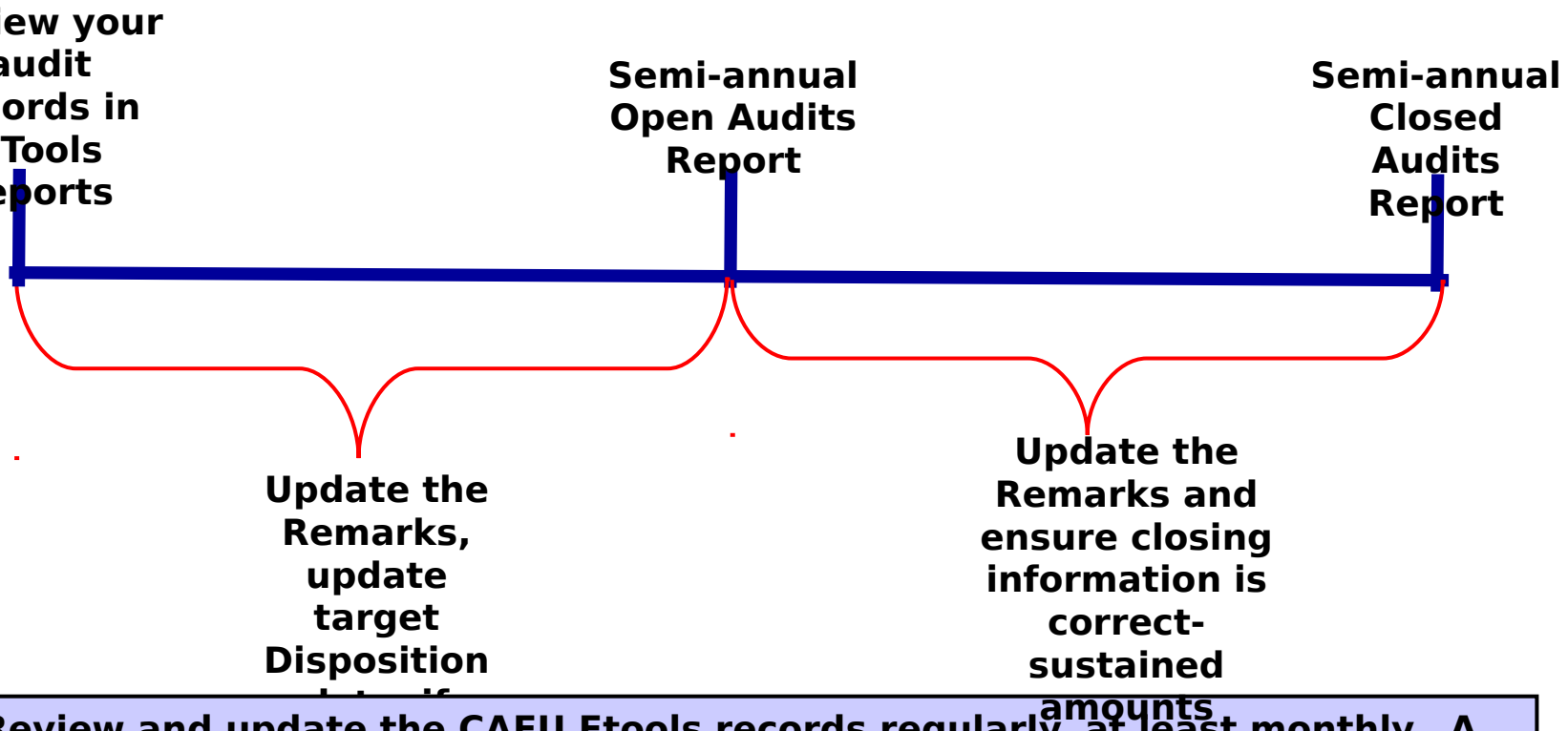
Path/Steps for COs


Audit Report Date
Resolution
Disposition / Forward
6 Months
12 Months
Review the audit report timely, get questions answered by DCAA and /or contractor.

Ensure resolution by end of 6th month and document that the audit is resolved. Review the audit report soon after received; Discuss the audit report concerns/issues with DCAA and the contractor as soon as practical and decide which position you will take, whether you agree with DCAA or not. DoD Instruction 7640.02 Resolution, Public Law (PL 96-527).

Obtaining the 6 months Resolution will enable meeting 12 month disposition that DoD Instruction 7640.02 requires, in most cases. Strategy is important, set milestones.

What Must be Done Prior to each Semi-annual Report


Review your audit records in eTools reports
Semi-annual Open Audits Report
Semi-annual Closed Audits Report
Update the Remarks, update target Disposition
Update the Remarks and ensure closing information is correct- sustained amounts

Review and update the CAFU Etools records regularly, at least monthly. A few weeks before the Semi-annual report is due, check closely for accuracy/scrub. Check target dates, revised disposition date, cost questioned amount/dollars. There must be a dollar amount in the cost sustained field when it is dispositioned if it is greater than 0 questioned. Explain in the Remarks any "glaring differences" in cost questioned and sustained. Make sure updated cost questioned is accurate – this is not a fill in the blank- must have something to back it up. If you don't , then leave updated blank.

Major Revisions in New Instruction

DoDI 7640.02 http://www.dtic.mil/whs/directives/corres/pdf/764002p.pdf see Guidebook

The document is cut down in size but content is basically the same – if not in main body, look to other parts- look to description-the definitions when familiarizing with the new document.

- Cover pages-the purpose, then Enclosure 1- the References, Enclosure 2 – Responsibilities, Enclosure 3 – Procedures, Enclosure 4- Report data fields and code types of audits, Enclosure 5- Audits Subject to Reporting, Glossary- Definitions (important info)

Resolution stage:

- IG does not mention DCAA when resolving the audit but DCAA is an integral part, not to be skipped, ask questions, discuss with.

DoD Instruction 7640.02 Other Changes

- Earned Value Management System (EVMS) audits (DCAA Activity Code 17750) added as reportable audits
- Requirements for Resolution and Disposition of CAS Noncompliance audits have been changed:
  - Resolution is achieved when the contracting officer issues a **notice of potential noncompliance** to the contractor.
  - Disposition is achieved when the contracting officer issues a written **final determination** to the contractor. (Should the contractor appeal to the U.S. Court of Federal Claims within 12 months after final determination, the audit must be reinstated as an open report in litigation.)

Documentation continues to be important

Document !

Documentation at Resolution stage requires more info:

- Address all cost issues, concerns
- ACO needs to document (address the fact) that penalty was recommended in the audit report and the fact that interest will be applicable, when ready to assess.
- eTools- in the next version there will be a drop down field for penalty recommendation and assessment or waiver. For now, continue to use the Remarks area and state whether a penalty was recommended. State what was done to consider the proper treatment, to assess the penalty or to waive it. Give dates of any pertinent letters or emails to contractor.

Note: If penalty was recommended in the audit report- then it is an item that has to be addressed- part of the audit report.

Reportable Audits

- The following types of contract audit reports are subject to the reporting requirements if they include findings and recommendations (regardless of the amount of questioned costs).
  - a. Accounting and management systems audits, including
    - estimating systems, control environment and overall accounting systems, billing systems, compensation systems, material management and accounting systems, budget and planning systems, labor systems, information technology systems, purchasing systems, and direct and indirect cost systems.
  - b. Accounting and management systems follow-up audits.
  - c. Estimating system real-time deficiency reports.
  - d. Earned value management systems (DCAA Activity Code 17750)
  - e. Post-award audits.
  - f. CAS noncompliance reports (DCAA Activity Code 19200).
  - g. CAS cost impact statements (DCAA Activity Code 19500).

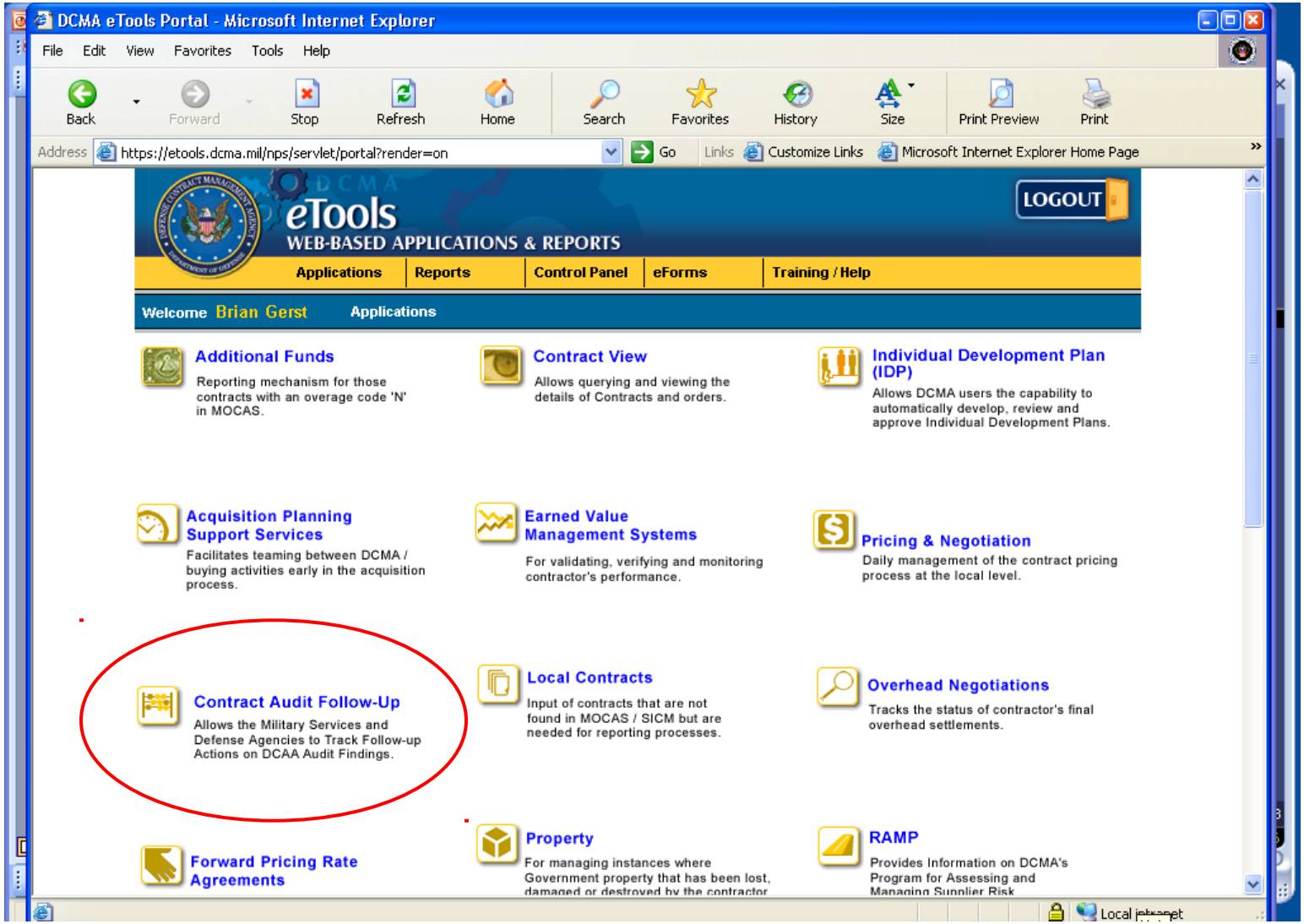
Reportable Audits

- The following types of contract audit reports are subject to the reporting requirements if they include questioned costs or potential cost avoidance of $100,000 or more.
  - a. Incurred costs, except for audits of audit-determined indirect rates where the auditor and contractor agree on all questioned costs and the auditor does not identify questioned costs subject to penalty.
  - b. Settlement of indirect cost rates.
  - c. Final pricing submissions.
  - d. Termination settlement proposals.
  - e. Equitable adjustment claims.
  - f. Hardship claims.
  - g. Escalation claims.
  - h. Operations and operations follow-up audits.
  - i. DCAA Insurance and pension audits.
  - j. Capital and direct medical and education cost audits.
  - k. Retention incentive pay audits.
  - l. Service Contract Act wage determination reviews.

Part 2 : eTools, CAFU Tracking System

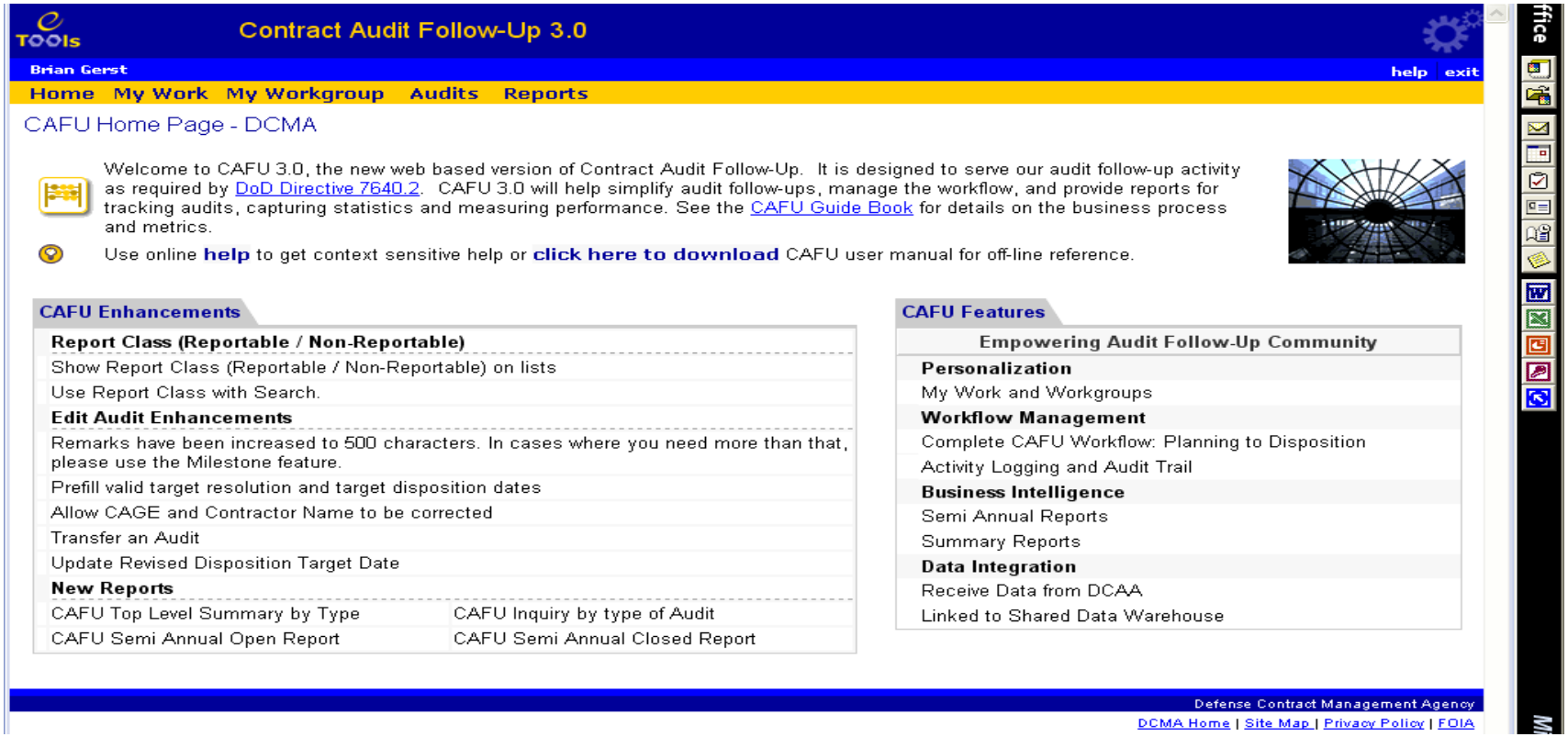
- All Audits Must be Tracked
- The non-reportable audits still go into the CAFU eTools– look at them, see if any action needed and if not – disposition and close out soon- put in Forward date to get over to closed.

Tracking and Reporting through Etools


DCMA eTools Portal - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Back Forward Stop Refresh Home Search Favorites History Size Print Preview Print
Address https://etools.dcma.mil/nps/servlet/portal?render=on
Go Links Customize Links Microsoft Internet Explorer Home Page
eTools
WEB-BASED APPLICATIONS & REPORTS
LOGOUT
Applications Reports Control Panel eForms Training / Help
Welcome Brian Gerst Applications
Additional Funds
Reporting mechanism for those contracts with an overage code 'N' in MOCAS.
Contract View
Allows querying and viewing the details of Contracts and orders.
Individual Development Plan (IDP)
Allows DCMA users the capability to automatically develop, review and approve Individual Development Plans.
Acquisition Planning Support Services
Facilitates teaming between DCMA / buying activities early in the acquisition process.
Earned Value Management Systems
For validating, verifying and monitoring contractor's performance.
Pricing & Negotiation
Daily management of the contract pricing process at the local level.
Contract Audit Follow-Up
Allows the Military Services and Defense Agencies to Track Follow-up Actions on DCAA Audit Findings.
Local Contracts
Input of contracts that are not found in MOCAS / SICM but are needed for reporting processes.
Overhead Negotiations
Tracks the status of contractor's final overhead settlements.
Forward Pricing Rate Agreements
Property
For managing instances where Government property that has been lost, damaged or destroyed by the contractor
RAMP
Provides Information on DCMA's Program for Assessing and Managing Supplier Risk
Local intranet

HOME Page

Home is the first page that the user will see when they access CAFU. It displays a brief description about CAFU, current features, has links to the **DoD Instruction** and the **CAFU 3.0 Manual**.


TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
CAFU Home Page - DCMA
Welcome to CAFU 3.0, the new web based version of Contract Audit Follow-Up. It is designed to serve our audit follow-up activity as required by DoD Directive 7640.2. CAFU 3.0 will help simplify audit follow-ups, manage the workflow, and provide reports for tracking audits, capturing statistics and measuring performance. See the CAFU Guide Book for details on the business process and metrics.
Use online help to get context sensitive help or click here to download CAFU user manual for off-line reference.
CAFU Enhancements
Report Class (Reportable / Non-Reportable)
Show Report Class (Reportable / Non-Reportable) on lists
Use Report Class with Search.
Edit Audit Enhancements
Remarks have been increased to 500 characters. In cases where you need more than that, please use the Milestone feature.
Prefill valid target resolution and target disposition dates
Allow CAGE and Contractor Name to be corrected
Transfer an Audit
Update Revised Disposition Target Date
New Reports
CAFU Top Level Summary by Type
CAFU Inquiry by type of Audit
CAFU Semi Annual Open Report
CAFU Semi Annual Closed Report
CAFU Features
Empowering Audit Follow-Up Community
Personalization
My Work and Workgroups
Workflow Management
Complete CAFU Workflow: Planning to Disposition
Activity Logging and Audit Trail
Business Intelligence
Semi Annual Reports
Summary Reports
Data Integration
Receive Data from DCAA
Linked to Shared Data Warehouse
Defense Contract Management Agency
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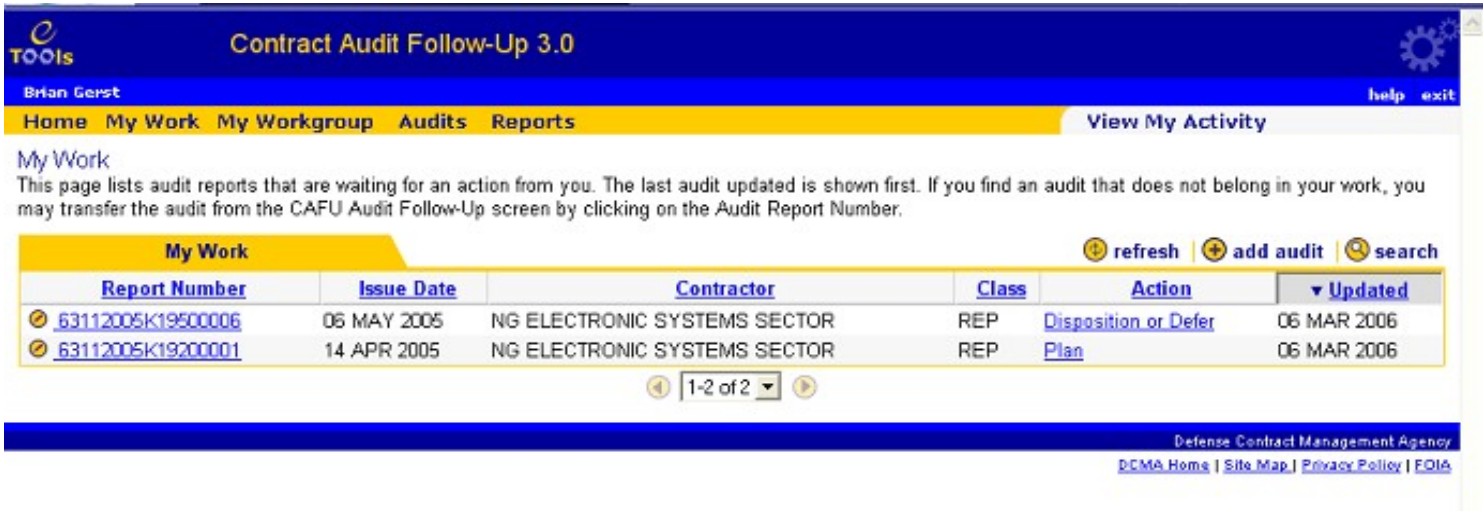
eTools Menu Bars/Task bars

Title bar

Menu bar

Example of "My Work"


TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
View My Activity
My Work
This page lists audit reports that are waiting for an action from you. The last audit updated is shown first. If you find an audit that does not belong in your work, you may transfer the audit from the CAFU Audit Follow-Up screen by clicking on the Audit Report Number.
My Work
refresh add audit search
Report Number | Issue Date | Contractor | Class | Action | Updated
63112005K19500006 | 06 MAY 2005 | NG ELECTRONIC SYSTEMS SECTOR | REP | Disposition or Defer | 06 MAR 2006
63112005K19200001 | 14 APR 2005 | NG ELECTRONIC SYSTEMS SECTOR | REP | Plan | 06 MAR 2006
1-2 of 2
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Pipeline Position

Pipeline Position	OPR	Description
Assign	CAFU System	The CAFU Monitor can assign an audit report to a CO, if the report is not automatically assigned by the system.
Plan	CO	The CO must enter the planned resolution and disposition dates.
Resolve	CO	The CO must enter the actual resolution date.
Disposition or Defer	CO	inputs the disposition actual date. In the case of Litigation or Criminal Investigation, CO inputs defer date and reason to defer.
Disposition after Defer	CO	inputs the disposition actual date after a deferral.
Forward	CO	CO sends the memo to DCAA Office and inputs the date it was forwarded. Once a forward date is entered, the CO has ability to have CAFU application to generate an E-Mail for them.
Archive / Forwarded	CAFU System	System archives the audit after it has been dispositioned 2 years.
Correction	Monitor	Monitor corrects the audit based on a user's request Can use Take-Over. Monitors may actively correct an audit without a transfer being completed.

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Pipeline Position - Note

- Audits normally move from one pipeline position to the next once a date is entered in the appropriate field and submit is clicked.
- Audits with dates in the appropriate fields but which are in the wrong pipeline position must manually be moved through each pipeline position by clicking submit until the audit is in the correct position.

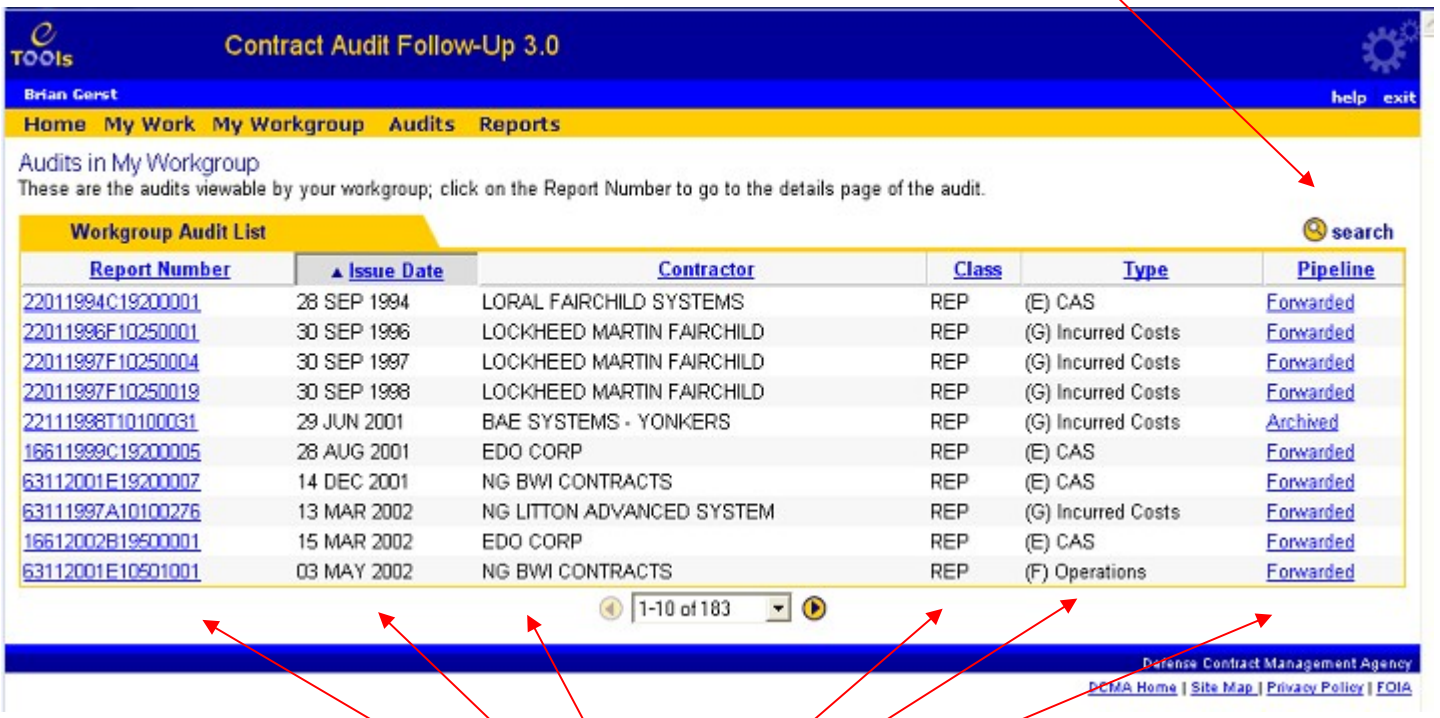
Task Features, Owner - OPR

Other features	OPR	Description
Add Audit	Monitor	Add an audit to the CAFU System to handle cases of missing DCAA records for Audit Reports received but not sent electronically.
Delete Audit	HQ Monitor	Delete an audit that does not belong in CAFU or was incorrectly added.
Transfer Audit	CO, Monitor	CAFU user assigns an audit that is assigned to himself/herself and assigns it to another CAFU user within own agency. Only HQ Monitors can transfer audits outside of his/her agency. When transferring an audit outside the user's agency, the audit will inherit the assignees DoDAAC.
Take Over Audit	Monitor	Monitor may view audits assigned to a CAFU user in his/her agency and actively assign any number of those audits to himself/herself. This type of assignment is referred to as a Take Over.
View	Monitor, CO	Once an audit is forwarded, CAFU users can still see the audit in his/her workgroup audits list. No edits are allowed at this stage and an attempt to edit the record will result in an error message indicating that the record is for viewing only.

Audits listing- Search

Search

Example of "Audits"


TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
Audits in My Workgroup
These are the audits viewable by your workgroup; click on the Report Number to go to the details page of the audit.
Workgroup Audit List
search
Report Number | ▲ Issue Date | Contractor | Class | Type | Pipeline
22011994C19200001 | 28 SEP 1994 | LORAL FAIRCHILD SYSTEMS | REP | (E) CAS | Forwarded
22011996F10250001 | 30 SEP 1996 | LOCKHEED MARTIN FAIRCHILD | REP | (G) Incurred Costs | Forwarded
22011997F10250004 | 30 SEP 1997 | LOCKHEED MARTIN FAIRCHILD | REP | (G) Incurred Costs | Forwarded
22011997F10250019 | 30 SEP 1998 | LOCKHEED MARTIN FAIRCHILD | REP | (G) Incurred Costs | Forwarded
22111998T10100031 | 29 JUN 2001 | BAE SYSTEMS - YONKERS | REP | (G) Incurred Costs | Archived
16611999C19200005 | 28 AUG 2001 | EDO CORP | REP | (E) CAS | Forwarded
63112001E19200007 | 14 DEC 2001 | NG BWI CONTRACTS | REP | (E) CAS | Forwarded
63111997A10100276 | 13 MAR 2002 | NG LITTON ADVANCED SYSTEM | REP | (G) Incurred Costs | Forwarded
16612002B19500001 | 15 MAR 2002 | EDO CORP | REP | (E) CAS | Forwarded
63112001E10501001 | 03 MAY 2002 | NG BWI CONTRACTS | REP | (F) Operations | Forwarded
1-10 of 183
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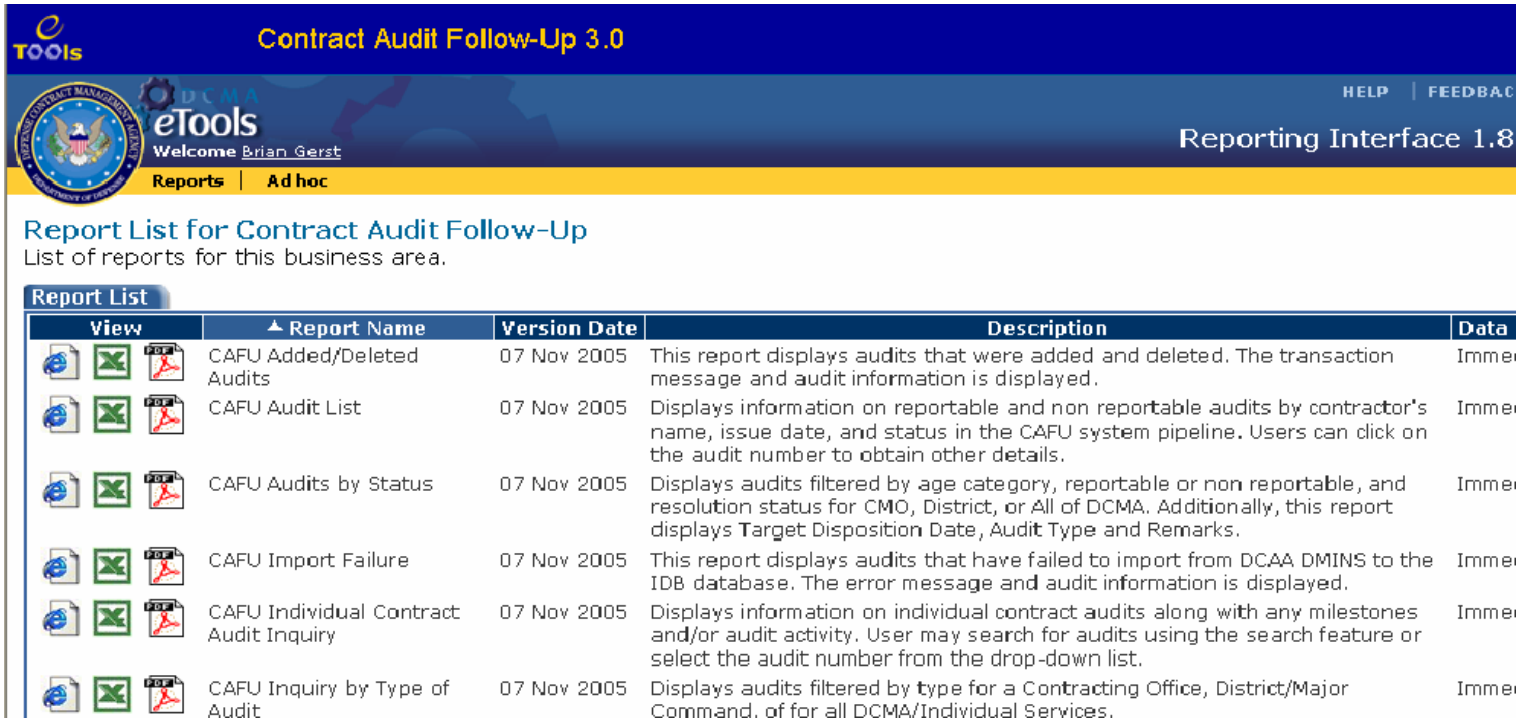
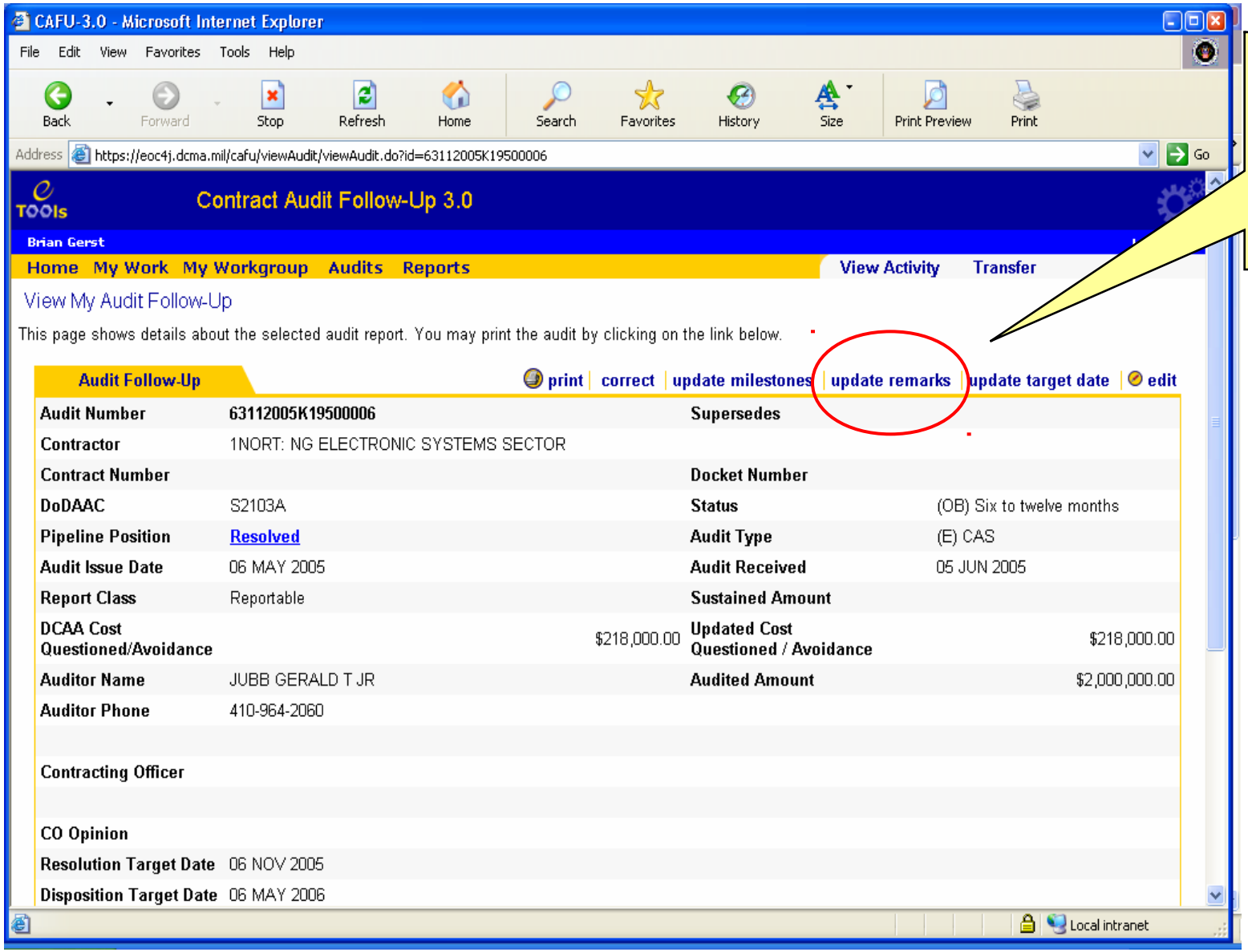
Can Sort These Columns

Reports Page

Example of "Reports"


eTools
Contract Audit Follow-Up 3.0
eTools
Welcome Brian Gerst
HELP | FEEDBAC
Reporting Interface 1.8
Reports | Ad hoc
Report List for Contract Audit Follow-Up
List of reports for this business area.
Report List
View
Report Name
Version Date
Description
Data
CAFU Added/Deleted Audits
07 Nov 2005
This report displays audits that were added and deleted. The transaction message and audit information is displayed.
CAFU Audit List
07 Nov 2005
Displays information on reportable and non reportable audits by contractor's name, issue date, and status in the CAFU system pipeline. Users can click on the audit number to obtain other details.
CAFU Audits by Status
07 Nov 2005
Displays audits filtered by age category, reportable or non reportable, and resolution status for CMO, District, or All of DCMA. Additionally, this report displays Target Disposition Date, Audit Type and Remarks.
CAFU Import Failure
07 Nov 2005
This report displays audits that have failed to import from DCAA DMINS to the IDB database. The error message and audit information is displayed.
CAFU Individual Contract Audit Inquiry
07 Nov 2005
Displays information on individual contract audits along with any milestones and/or audit activity. User may search for audits using the search feature or select the audit number from the drop-down list.
CAFU Inquiry by Type of Audit
07 Nov 2005
Displays audits filtered by type for a Contracting Office, District/Major Command, of for all DCMA/Individual Services.

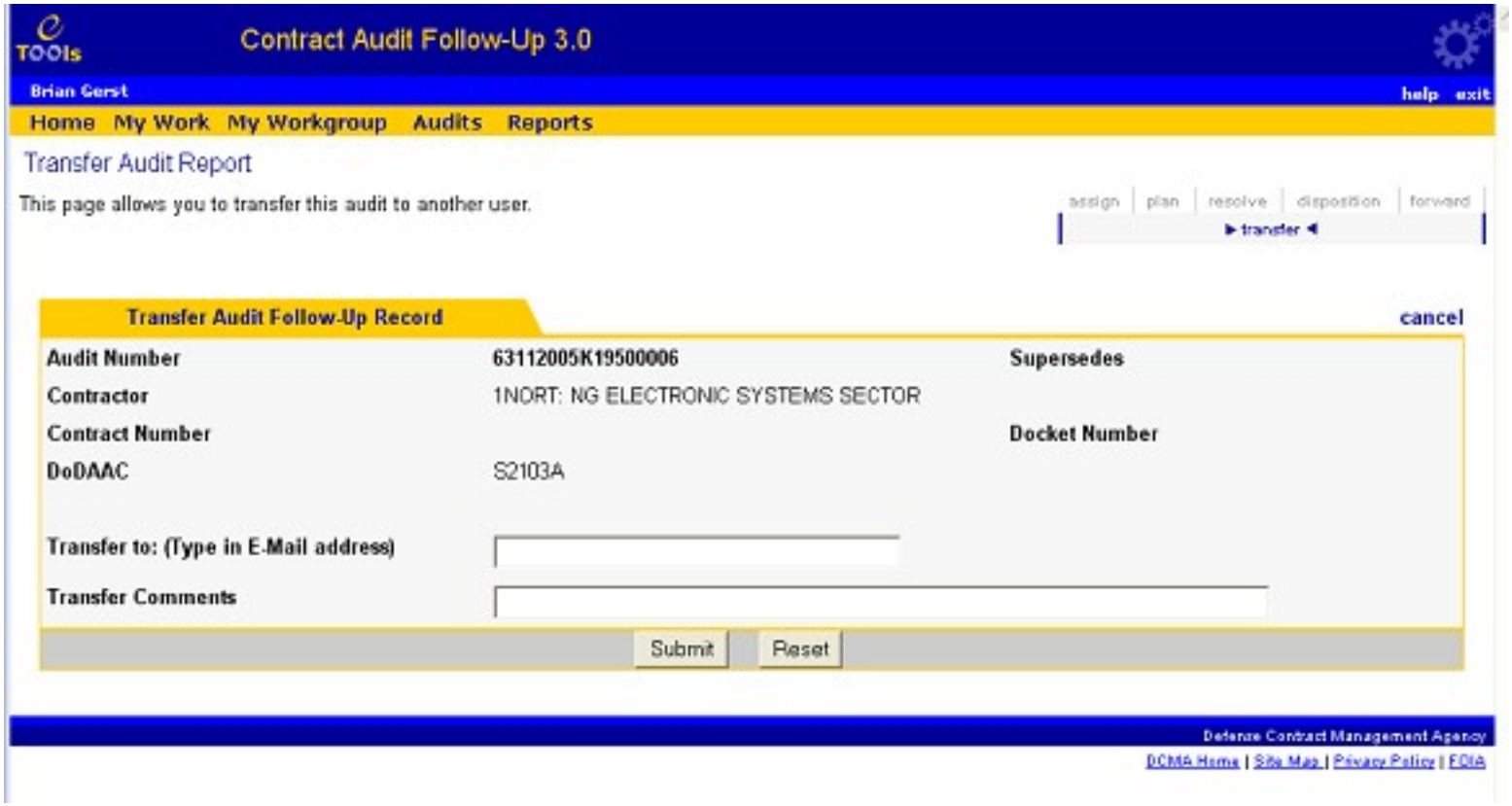
Update Remarks Only


CAFU-3.0 - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Back Forward Stop Refresh Home Search Favorites History Size Print Preview Print
Address https://eoc4j.dcma.mil/cafu/viewAudit/viewAudit.do?id=63112005K19500006
Go
TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
Home My Work My Workgroup Audits Reports
View Activity Transfer
View My Audit Follow-Up
This page shows details about the selected audit report. You may print the audit by clicking on the link below.
Audit Follow-Up
print | correct | update milestones | update remarks | update target date | edit
Audit Number 63112005K19500006
Supersedes
Contractor 1NORT: NG ELECTRONIC SYSTEMS SECTOR
Contract Number
Docket Number
DoDAAC S2103A
Status (OB) Six to twelve months
Pipeline Position Resolved
Audit Type (E) CAS
Audit Issue Date 06 MAY 2005
Audit Received 05 JUN 2005
Report Class Reportable
Sustained Amount
DCAA Cost Questioned/Avoidance $218,000.00
Updated Cost Questioned / Avoidance $218,000.00
Auditor Name JUBB GERALD T JR
Audited Amount $2,000,000.00
Auditor Phone 410-964-2060
Contracting Officer
CO Opinion
Resolution Target Date 06 NOV 2005
Disposition Target Date 06 MAY 2006
Local intranet

Updating remarks is easy.

WORKFLOW: Assign

Assign: This page/screen allows *only* a CAFU Monitor to use/ assign an audit report record to an CO.


TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
Transfer Audit Report
This page allows you to transfer this audit to another user.
assign plan resolve disposition forward
transfer
Transfer Audit Follow-Up Record
cancel
Audit Number 63112005K19500006 Supersedes
Contractor 1NORT: NG ELECTRONIC SYSTEMS SECTOR
Contract Number Docket Number
DoDAAC S2103A
Transfer to: (Type in E-Mail address)
Transfer Comments
Submit Reset
Defense Contract Management Agency
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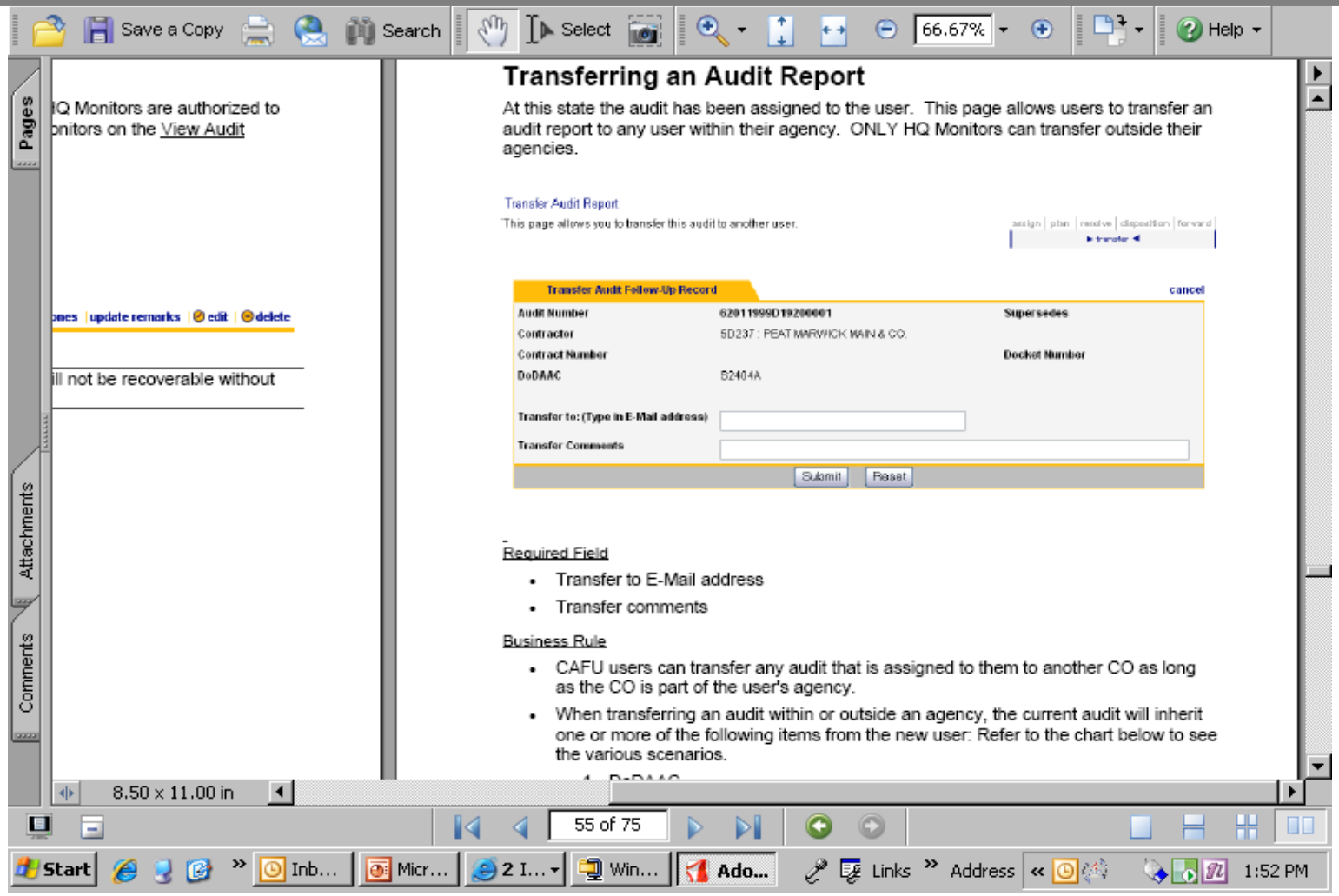
Transfer Any Time After Assigned

Transfers can be done Agency wide by COs or Monitors

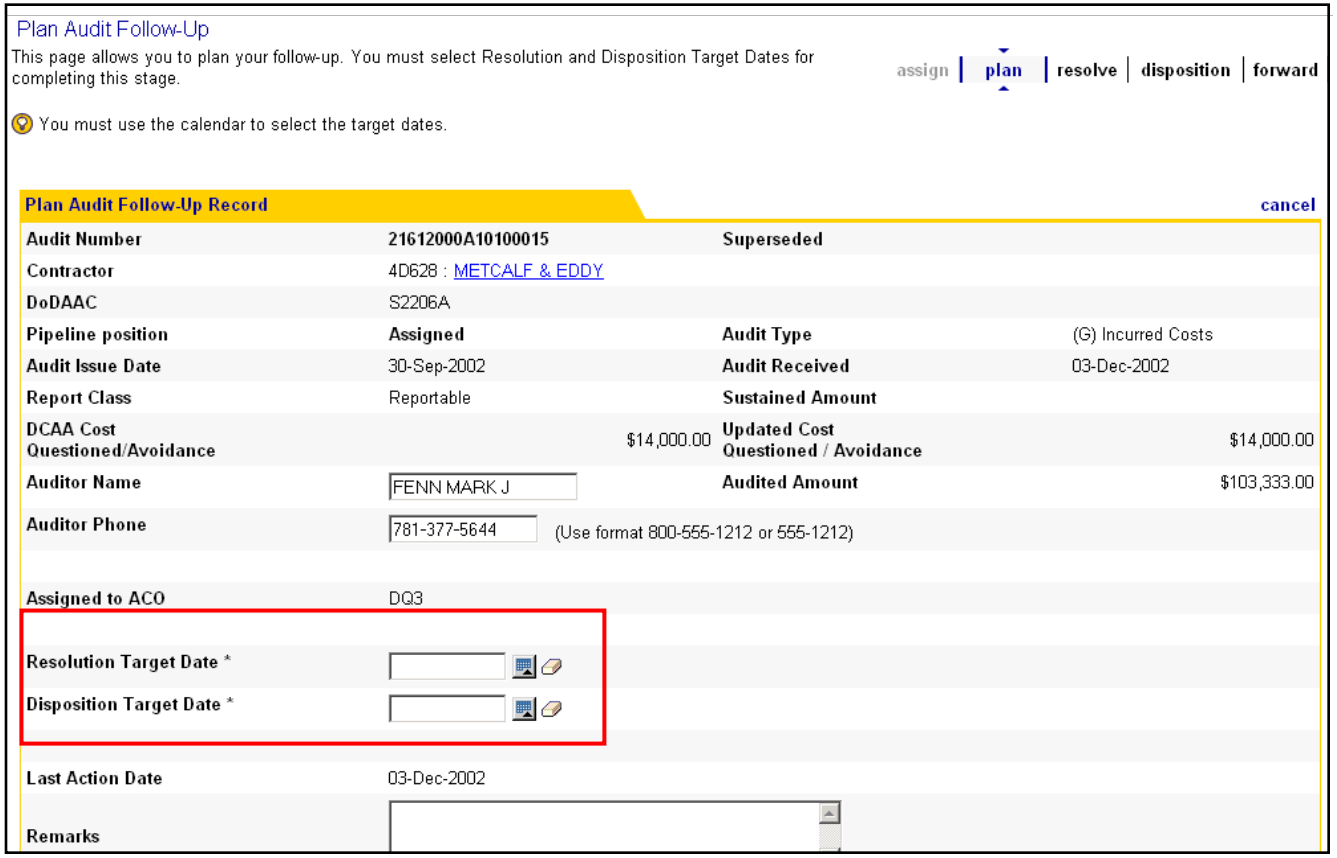

Save a Copy
Search
Select
66.67%
Help
Pages
Attachments
Comments
Q Monitors are authorized to
nitors on the View Audit
update remarks
edit
delete
ll not be recoverable without
Transferring an Audit Report
At this state the audit has been assigned to the user. This page allows users to transfer an audit report to any user within their agency. ONLY HQ Monitors can transfer outside their agencies.
Transfer Audit Report
This page allows you to transfer this audit to another user.
Transfer Audit Follow-Up Record
cancel
Audit Number
Supersedes
Contractor
5D237 : PEAT MARWICK MAIN & CO.
Contract Number
Docket Number
DoDAAC
S2404A
Transfer to: (Type in E-Mail address)
Transfer Comments
Submit
Reset
Required Field
Transfer to E-Mail address
Transfer comments
Business Rule
CAFU users can transfer any audit that is assigned to them to another CO as long as the CO is part of the user's agency.
When transferring an audit within or outside an agency, the current audit will inherit one or more of the following items from the new user: Refer to the chart below to see the various scenarios.
8.50 x 11.00 in
55 of 75
Start
Inb...
Micr...
2 I...
Win...
Ado...
Links
Address
1:52 PM

WORKFLOW: Plan

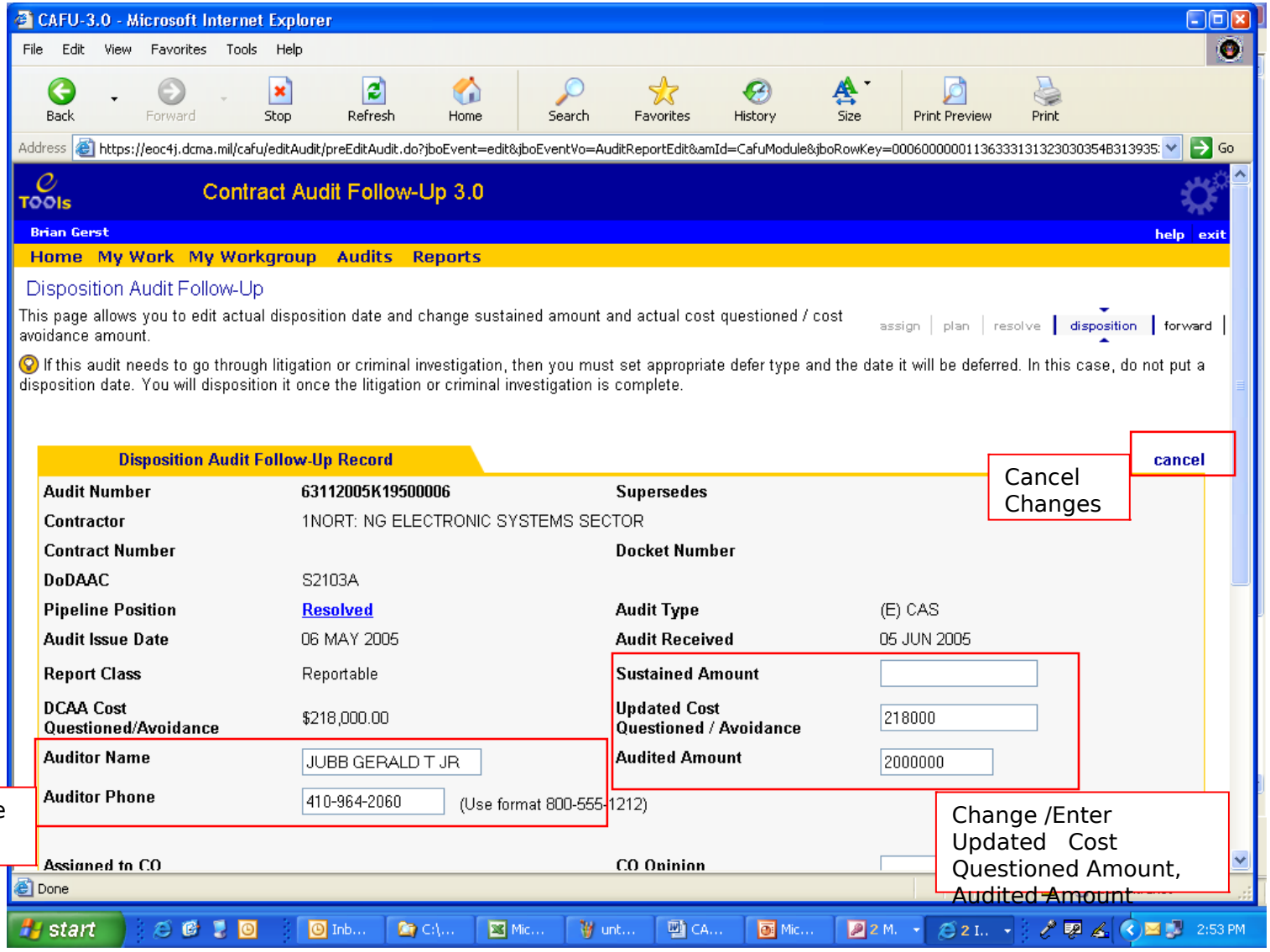
Plan: At this stage the audit report has been assigned to the appropriate CO. This page allows the CO to enter the **Resolution Target Date** and the **Disposition Target Date**.

PLAN

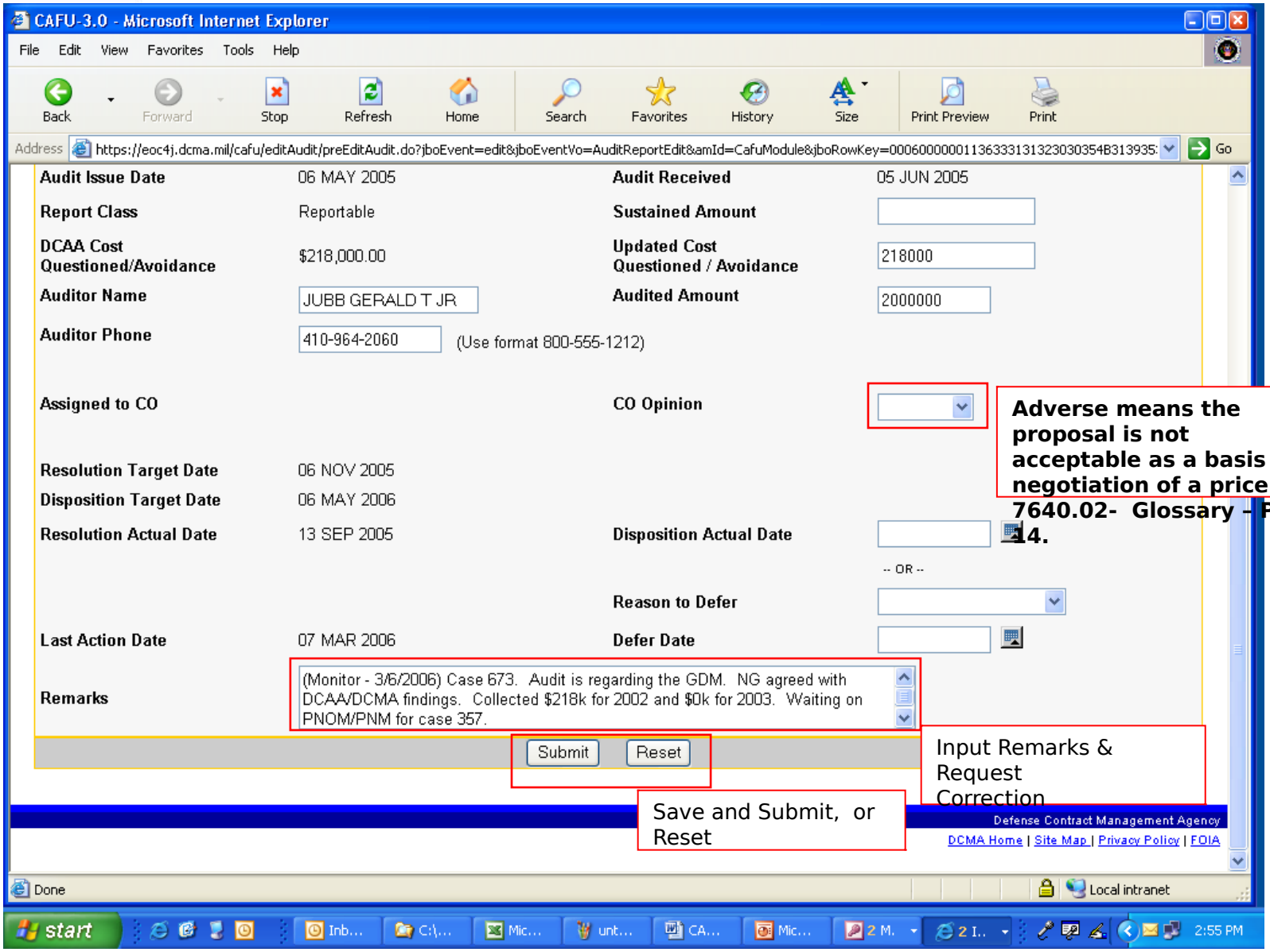
Put in Target Dates
Check Questioned $
Check Auditor Name
Auditor Phone Number
Input Remarks
Also : Can add Milestone or
Request Correction by monitor


Plan Audit Follow-Up
This page allows you to plan your follow-up. You must select Resolution and Disposition Target Dates for completing this stage.
assign | plan | resolve | disposition | forward
You must use the calendar to select the target dates.
Plan Audit Follow-Up Record
cancel
Audit Number 21612000A10100015 Superseded
Contractor 4D628 : METCALF & EDDY
DoDAAC S2206A
Pipeline position Assigned Audit Type (G) Incurred Costs
Audit Issue Date 30-Sep-2002 Audit Received 03-Dec-2002
Report Class Reportable Sustained Amount
DCAA Cost Questioned/Avoidance $14,000.00 Updated Cost Questioned / Avoidance $14,000.00
Auditor Name FENN MARK J Audited Amount $103,333.00
Auditor Phone 781-377-5644 (Use format 800-555-1212 or 555-1212)
Assigned to ACO DQ3
Resolution Target Date *
Disposition Target Date *
Last Action Date 03-Dec-2002
Remarks

Edit


CAFU-3.0 - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Back Forward Stop Refresh Home Search Favorites History Size Print Preview Print
Address https://eoc4j.dcma.mil/cafu/editAudit/preEditAudit.do?jboEvent=edit&jboEventVo=AuditReportEdit&amId=CafuModule&jboRowKey=00060000001136333131323030354B313935: Go
TOOls
Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
Disposition Audit Follow-Up
This page allows you to edit actual disposition date and change sustained amount and actual cost questioned / cost avoidance amount.
assign plan resolve disposition forward
If this audit needs to go through litigation or criminal investigation, then you must set appropriate defer type and the date it will be deferred. In this case, do not put a disposition date. You will disposition it once the litigation or criminal investigation is complete.
Disposition Audit Follow-Up Record
cancel
Cancel Changes
Audit Number 63112005K19500006
Supersedes
Contractor 1NORT: NG ELECTRONIC SYSTEMS SECTOR
Contract Number
Docket Number
DoDAAC S2103A
Pipeline Position Resolved
Audit Type (E) CAS
Audit Issue Date 06 MAY 2005
Audit Received 05 JUN 2005
Report Class Reportable
Sustained Amount
DCAA Cost Questioned/Avoidance $218,000.00
Updated Cost Questioned / Avoidance 218000
Auditor Name JUBB GERALD T JR
Audited Amount 2000000
Auditor Phone 410-964-2060 (Use format 800-555-1212)
Change Auditor Name & Phone Number
Change /Enter Updated Cost Questioned Amount, Audited Amount
Assigned to CO
CO Opinion
Done
start
2:53 PM

Edit - (con't)


CAFU-3.0 - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Back Forward Stop Refresh Home Search Favorites History Size Print Preview Print
Address https://eoc4j.dcma.mil/cafu/editAudit/preEditAudit.do?jboEvent=edit&jboEventVo=AuditReportEdit&amId=CafuModule&jboRowKey=0006000000113633313132303035 4B313935
Go
Audit Issue Date 06 MAY 2005
Audit Received 05 JUN 2005
Report Class Reportable
Sustained Amount
DCAA Cost Questioned/Avoidance $218,000.00
Updated Cost Questioned / Avoidance 218000
Auditor Name JUBB GERALD T JR
Audited Amount 2000000
Auditor Phone 410-964-2060 (Use format 800-555-1212)
Assigned to CO
CO Opinion
Resolution Target Date 06 NOV 2005
Disposition Target Date 06 MAY 2006
Resolution Actual Date 13 SEP 2005
Disposition Actual Date
-- OR --
Reason to Defer
Last Action Date 07 MAR 2006
Defer Date
Remarks
(Monitor - 3/6/2006) Case 673. Audit is regarding the GDM. NG agreed with DCAA/DCMA findings. Collected $218k for 2002 and $0k for 2003. Waiting on PNOM/PNM for case 357.
Submit
Reset
Defense Contract Management Agency
DCMA Home | Site Map | Privacy Policy | FOIA
Done
Local intranet
start
2:55 PM

Adverse means the proposal is not acceptable as a basis for negotiation of a price. 7640.02- Glossary – Page 14.

Input Remarks & Request Correction

Save and Submit, or Reset

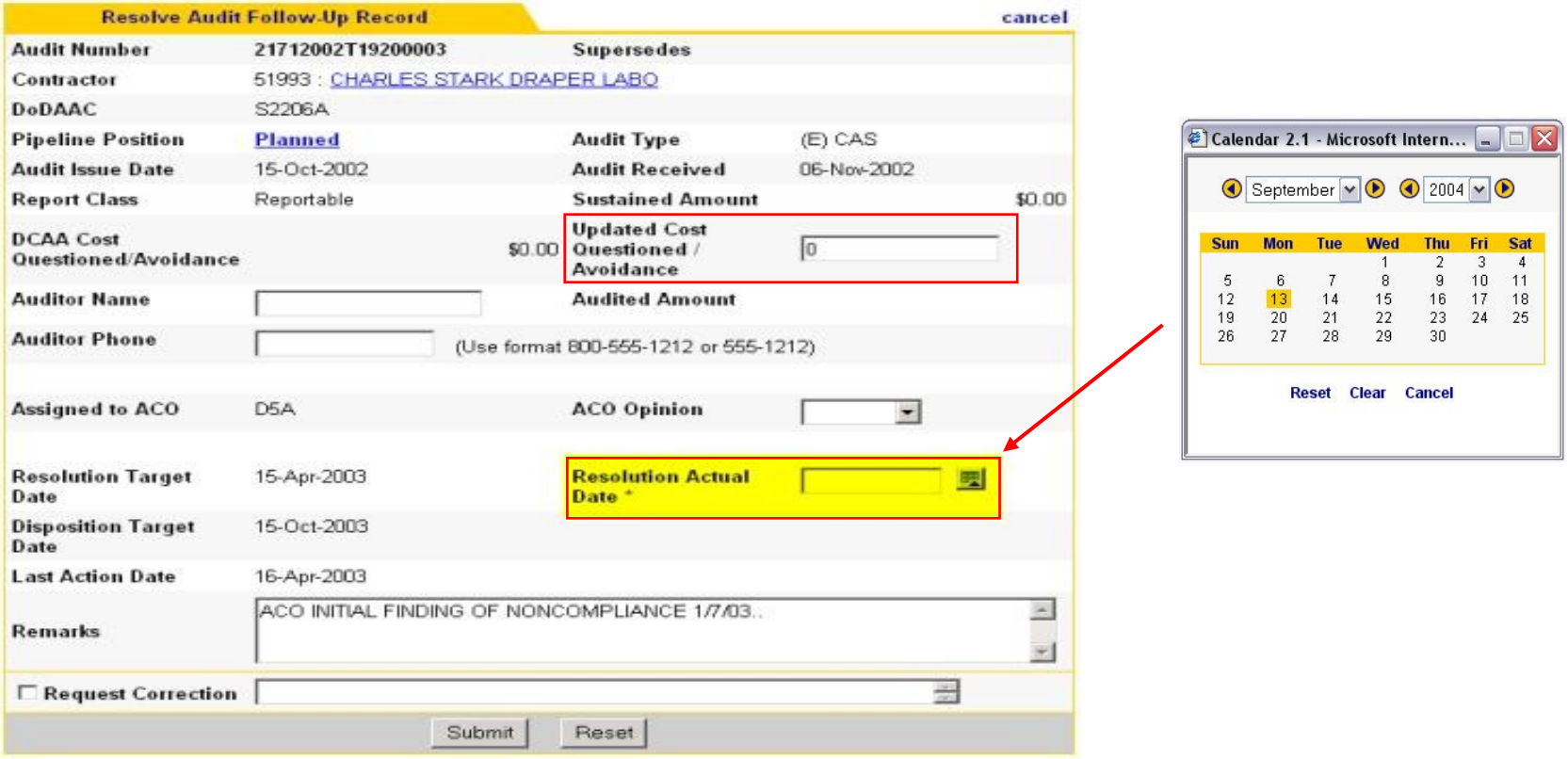
Pipeline Meter/Stage

Pipeline Meter: An audit report goes through several positions with different fields available to be edited. These positions are referred to as the **pipeline** or **pipeline status**. The pipeline positions are:

Look up to the highlighted Area and it indicates where your are, what stage you are in, needs to be worked

WORKFLOW: Resolve

The resolve stage requires the CO to input the Actual resolution date.



WORKFLOW: Resolve

- Resolution Actual Date:

  - Enter the date.
  - Resolution must be supported by written documentation.
  - Document the prenegotiation position
  - If there is nothing to negotiate, then document Resolution and why there is no negotiation.

- If applicable:

  - Add into Remarks the next step, i.e., negotiation planned date,
  - Updated Amount Questioned / Avoidance.

WORKFLOW: Disposition or Deferral

Disposition or Deferral: This stage of the pipeline allows an CO to disposition or defer audit report action.

- Disposition Actual Date: _
  - Enter Disposition Actual Date
    OR
  - Deferred Action Date
    - Reason to Defer
      - Litigation – Courts
        - » An audit is considered to be in litigation status when any of the audit issues are under review by a court or tribunal including the ASBCA, the U.S. Court of federal Claims, the U.S. Court of Appeals for the Federal Circuit, or the United States Supreme Court.
      - Criminal Investigation – usually DCIS
- Sustained Amount:
  - Enter the amount, if it is zero (0), then enter zero (0). Do not leave blank.
  - **Explain any significant** dollar differences from Cost questioned to Sustained amount in Remarks area.

WORKFLOW: Disposition or Defer

Disposition Audit Follow-Up

This page allows you to edit actual resolution date and change sustained amount and actual cost questioned / cost avoidance amount.

assign | plan | resolve | disposition | forward

If this audit needs to go through litigation or criminal investigation, then you must set appropriate defer type and the date it will be deferred. In this case, do not put a disposition date. You will disposition it once the litigation or criminal investigation is complete.

Disposition Audit Follow-Up Record cancel

Audit Number	**21612000A10100015**	**Superseded**	
Contractor	4D628 : METCALF & EDDY		
DoDAAC	S2206A		
Pipeline position	**Resolved**	**Audit Type**	(G) Incurred Costs
Audit Issue Date	30-Sep-2002	**Audit Received**	04-Oct-2002
Report Class	Reportable	**Sustained Amount**	0
DCAA Cost Questioned/Avoidance	$103,333.00	**Updated Cost Questioned / Avoidance**	103333
Auditor Name		**Audited Amount**	
Auditor Phone	(Use format 800-555-1212 or 555-1212)		
Assigned to ACO	DQ3	**ACO Opinion**	
Resolution Target Date	30-Mar-2003	**Resolution Actual Date**	10-Dec-2002
Disposition Target Date	30-Sep-2003	**Disposition Actual Date** *	
		-- OR --	
		Reason to Defer	
Last Action Date	10-Dec-2002	**Deferred Action Date**	

Update Remarks before “submitting.”

WORKFLOW: Disposition after Deferral

Disposition after Deferral: At this stage in the pipeline, an audit report record can only be dispositioned.

- Enter Disposition Actual Date, the amount sustained and explain in the Remarks area any significant dollar differences.

WORKFLOW: Disposition after Defer

Disposition Deferred Audit Follow-Up

This page allows you to disposition a deferred audit follow-up. Select a Disposition Date to disposition this audit. You may also update your opinion and auditor information.

assign | plan | resolve | disposition | forward
► defer

Disposition Deferred Audit Follow-Up Record cancel

Audit Number	**21612000A10100015**	**Superseded**	
Contractor	4D628 : METCALF & EDDY		
DoDAAC	S2206A		
Pipeline position	**Deferred**	**Audit Type**	(G) Incurred Costs
Audit Issue Date	30-Sep-2002	**Audit Received**	04-Oct-2002
Report Class	Reportable	**Sustained Amount**	$0.00
DCAA Cost Questioned/Avoidance	$103,333.00	**Updated Cost Questioned / Avoidance**	$103,333.00
Auditor Name		**Audited Amount**	
Auditor Phone	(Use format 800-555-1212 or 555-1212)		
Assigned to ACO	DQ3	**ACO Opinion**	
Resolution Target Date	30-Mar-2003	**Resolution Actual Date**	10-Dec-2002
Disposition Target Date	30-Sep-2003	**Disposition Actual Date** *	
Document Forward Date		**Deferred Action Date Criminal Investigation**	10-Dec-2002
Last Action Date			
Remarks	RATE AGREEMENT SIGNED BETWEEN DCAA & KTR. ACO REVIEWING PENALTIES RECOMMENDATION..		

WORKFLOW: Forwarded (Closed)

- **Forward** refers to the step required to send a Memo or a statement (when there is no PNM) to DCAA signifying that the CO has completed all necessary actions that pertain to this audit report.

- **This action actually closes the audit report once the Forward date is entered** ; the closed/Forwarded audit has limited accessibility for editing from the application. The Monitor can edit/correct Remarks and it is necessary to pull back and place it into a previous pipeline position for correction to editable fields such as Actual Disposition Date, depending on how long it has been closed, its age. The record eventually becomes archived after 24 months from disposition,

- In accordance with DoDI 7640.02 Para. 3(b)(3) “Address all audit findings and recommendations (including the disposition of unresolved costs and the assessment of penalties and interest) and complete the post-negotiation memorandum prior to reporting the audit as dispositioned in the contract audit follow-up system.”

- Paragraph c requires the contracting officer to, “Provide a copy of the negotiation memorandum to DCAA and to other Government agencies involved in, or affected by, the negotiation, as appropriate.”

WORKFLOW: Forward (Send Document)

Forward Audit Follow-Up

This page allows you to enter a Document Forward Date; this is the date you sent the Audit Follow-Up memo to DCAA.

assign | plan | resolve | disposition | forward

Forward Audit Follow-Up Record cancel

Audit Number	**21711999J10100014**	**Superseded**	
Contractor	1DV75 : SUMARIA SYSTEMS, INC.		
DoDAAC	S2206A		
Pipeline position	**Dispositioned**	**Audit Type**	(G) Incurred Costs
Audit Issue Date	15-Jul-2002	**Audit Received**	03-Dec-2002
Report Class	Reportable	**Sustained Amount**	
DCAA Cost Questioned/Avoidance	$21,090.00	**Updated Cost Questioned / Avoidance**	$21,090.00
Auditor Name	REED MAUREEN KEATING	**Audited Amount**	$327,788.00
Auditor Phone	617-450-0450		
Assigned to ACO	DQ3	**ACO Opinion**	
Resolution Target Date	27-Nov-2002	**Resolution Actual Date**	28-Nov-2002
Disposition Target Date	28-Nov-2002	**Disposition Actual Date**	11-Dec-2002
Document Forward Date *		**Deferred Action Date**	
Last Action Date	11-Dec-2002		
Remarks			
Request Correction			

*Enter the remarks before submitting

Milestones

- Milestones are intermediate steps in the Follow-Up process associated with an audit. This feature is provided in CAFU to help COs set intermediate goals with target dates, remarks, actual, and revised dates. The milestone feature can help the workgroup manage the audits more effectively and improve performance.

Milestone	Pipeline Position
Request legal review	Planned
Receive legal reply	Planned
Contact contractor	Planned
Receive contractor response	Planned
Complete negotiations	Resolved
Start litigation or criminal investigation	Deferred
Complete litigation or criminal investigation	Deferred

Milestone Screen - Entry

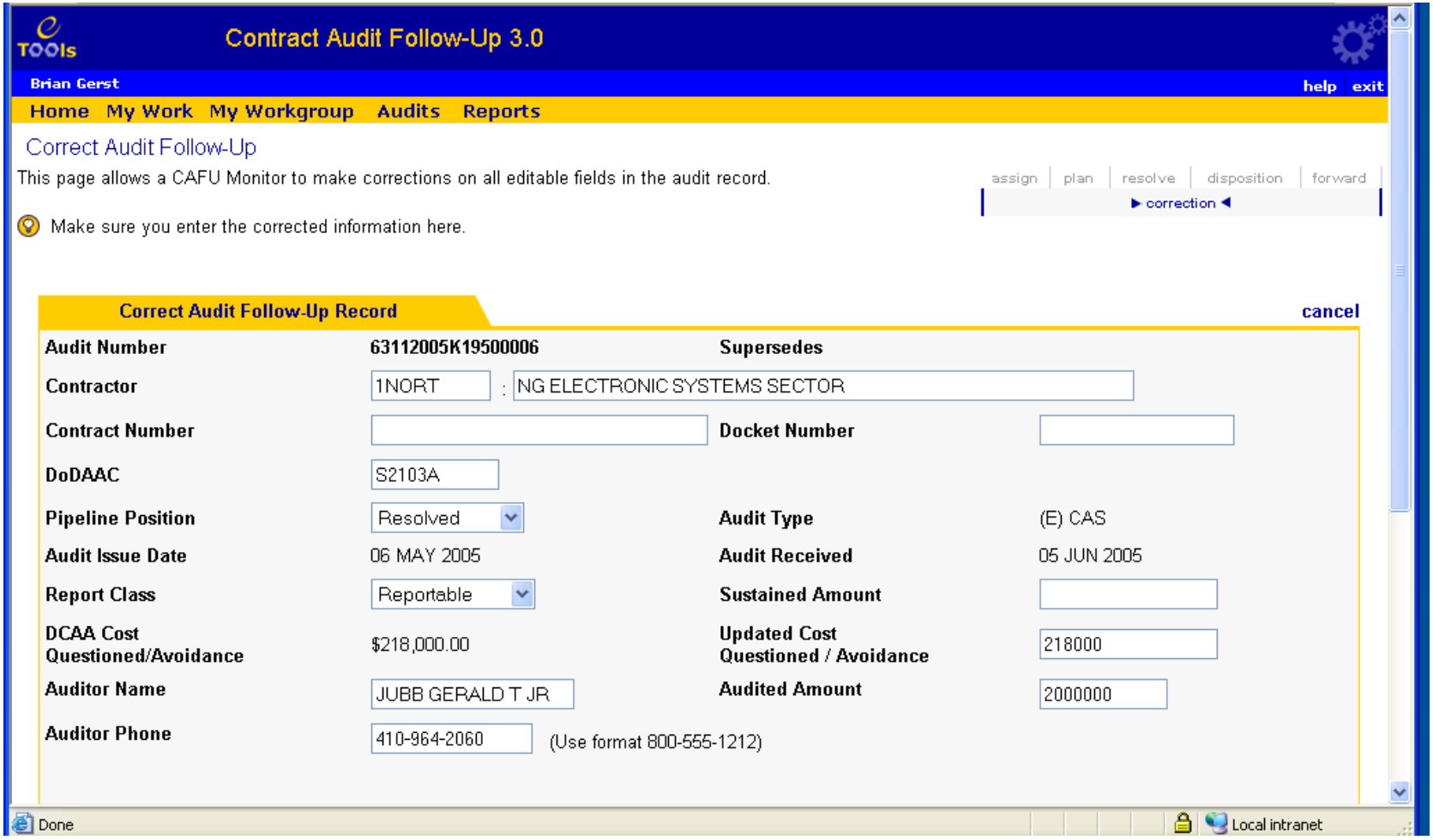
- Access the Audit Milestones page by clicking on the audit report number from My Work to access “Update Milestones” & “Add Milestones” page.

Adding Milestones:

- COs can add milestones to an audit currently assigned to them. To add a milestone, click on Add Milestone from the audit milestone page (instructions above).
- Select the type of milestone, the target date, and the remarks. The type of milestone you can add depends on the pipeline position of the audit.

Corrections

- **Only the CMO Monitor can make corrections**


Contract Audit Follow-Up 3.0
Brian Gerst
help exit
Home My Work My Workgroup Audits Reports
Correct Audit Follow-Up
This page allows a CAFU Monitor to make corrections on all editable fields in the audit record.
assign plan resolve disposition forward
correction
Make sure you enter the corrected information here.
Correct Audit Follow-Up Record
cancel
Audit Number 63112005K19500006 Supersedes
Contractor 1NORT : NG ELECTRONIC SYSTEMS SECTOR
Contract Number
Docket Number
DoDAAC S2103A
Pipeline Position Resolved
Audit Type (E) CAS
Audit Issue Date 06 MAY 2005
Audit Received 05 JUN 2005
Report Class Reportable
Sustained Amount
DCAA Cost Questioned/Avoidance $218,000.00
Updated Cost Questioned / Avoidance 218000
Auditor Name JUBB GERALD T JR
Audited Amount 2000000
Auditor Phone 410-964-2060 (Use format 800-555-1212)
Done
Local intranet

Etools Help

Etools Training

- Log on to DCMA eTools CAFU Home Page
  - DCMA Guidebook
  - DoD Instruction 7640.02, Aug. 22, 2008
  - CAFU Users Manual 3.0
  - Help – Frequently Asked Questions

DCMA
Defense Contract Management Agency

Definitions

Workflow:	The process that an audit undergoes while it is in the system.
Pipeline:	Series of stages through which an audit proceeds in the workflow. Designed to enable a user to stay within DoDD Regulation 7640.2.
Edit:	Denotes that a record is available for edit. By clicking on this icon the Edit Audit Follow-Up page is displayed.
Reset:	This action returns all fields to their value when the screen was accessed. This action does not leave the edit screen.
Cancel:	This action cancels any change made to the form and leaves the edit audit screen
Save & Submit:	This action saves and submits all changes that were made to the audit record. This action serves as the trigger to send the audit report to the next stage in the pipeline.

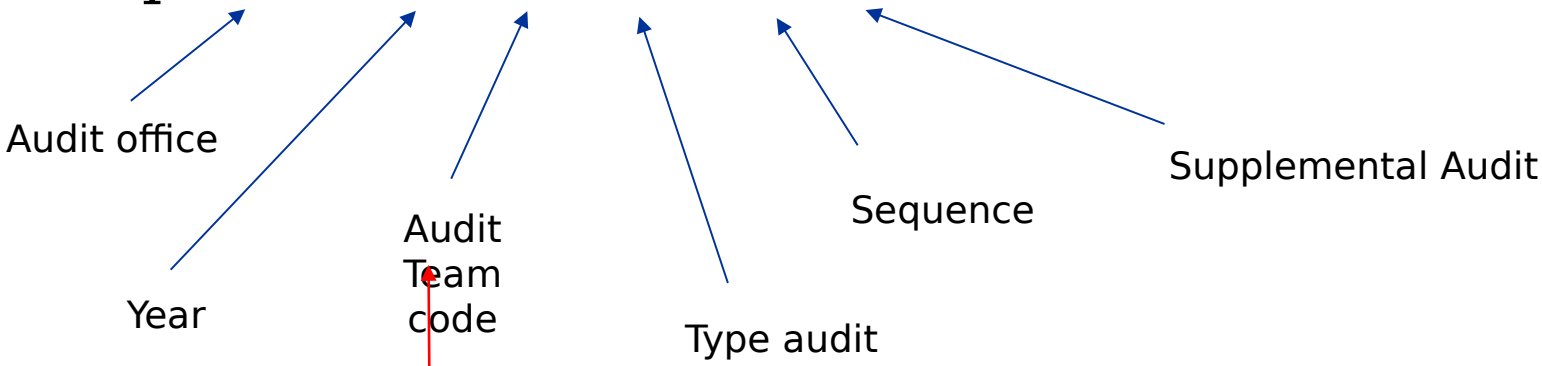
Part 3 :Additional Information

- Open Discussion Period
- DCAA Numbering in = CAFU Codes
- The ETools CAFU " Pipeline" in Flow Chart = System Screens/Fields coinciding with the DoD Instruction Process
- User Access Report-Maintain/Update Monitors
  - External Web Access Management (EWAM) for users external to DCMA (Internal Web Access Management (IWAM) for DCMA)

DCAA – Format of Audit Numbers

Position	1 - 4	5 - 8	9	10 - 14	15 - 17	18 - 19
Format	Numeric	Numeric	1 letter	Numeric	Numeric	"S" followed by a number
Purpose	DCAA Office	DCAA Year	Type Code / Type of audit	Activity Code	Used as a sequence number.	Used to denote supplement / superseding audits.
Example	6311	2005	E	19500	006	S1

Sample: 6311-2005K19500006S1

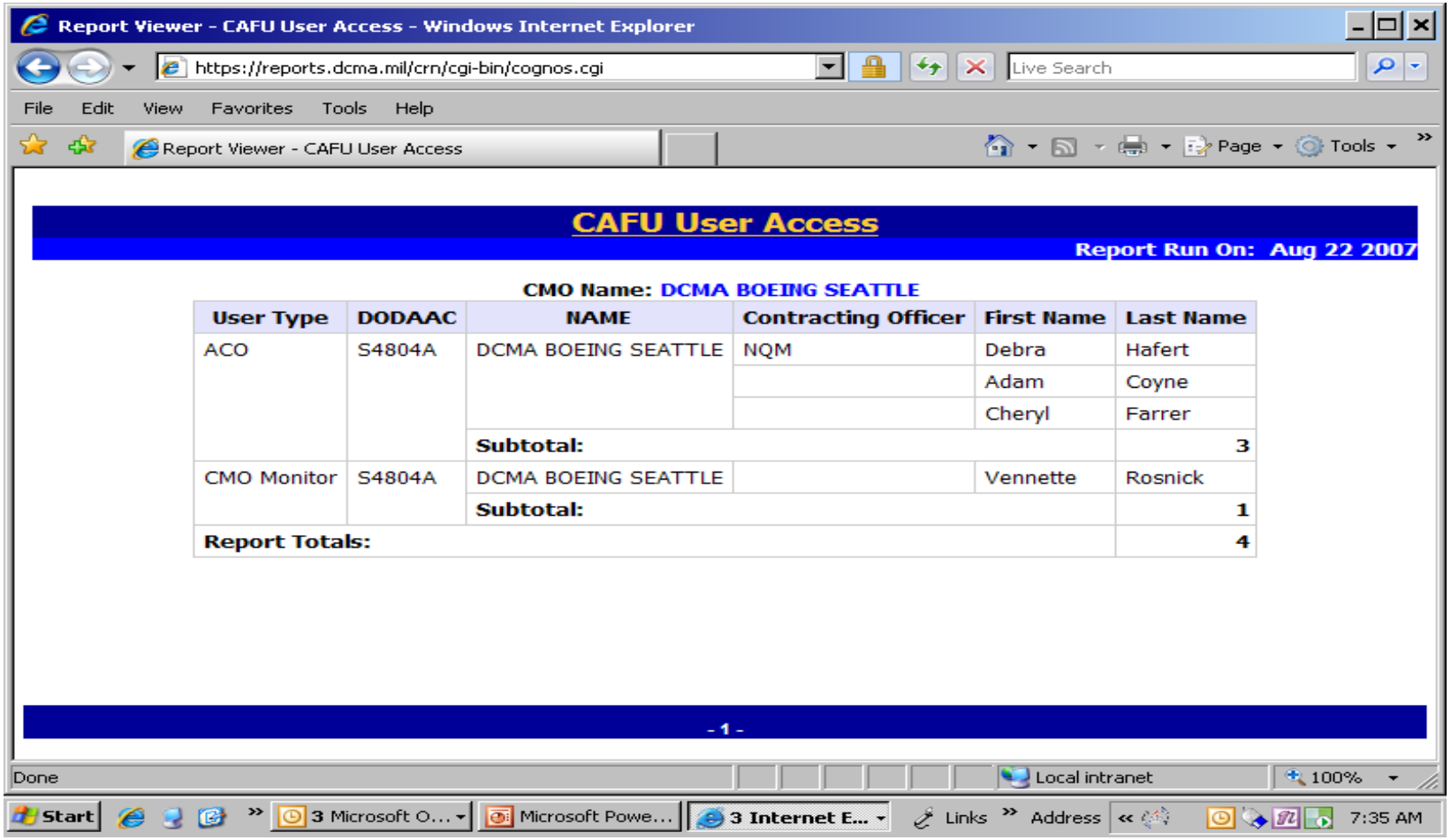


Some DCAA offices may use different letters to indicate the team assigned.

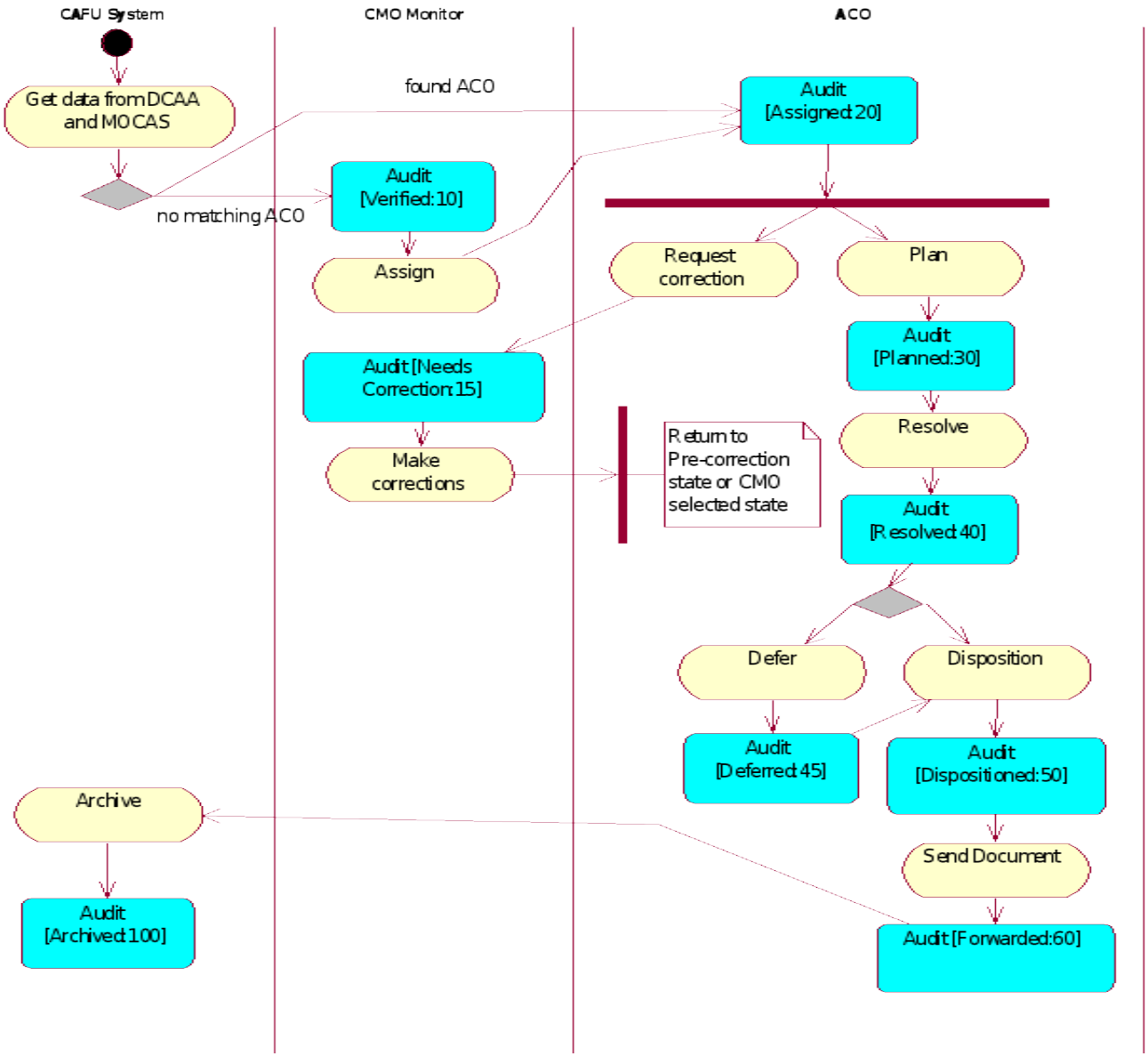
Codes and DCAA Numbering

CAFU Codes	AUDIT TYPE	ACTIVITY CODES
A	Reserved	
B	Accounting and Internal Control System Reviews, Estimating System Surveys	11010, 11020, 11070, 11510, 12030, 12500, 13010, 13020, 14980
C	Claims	17200
D	Post Award (Defective Pricing Audits)	42000, 42097, 42098
E	CAS Noncompliance and Cost Impact Statement Reviews	19200, 19500
F	Operation Audits	10501, 10502, 10503
G	Incurred Cost and settlement of Final Indirect Cost Rates	10100, 10110, 10150, 10250, 13500, 17800, 17900
H	Contractor Insurance/Pension Reviews	DCAA only
I	Final Pricing	15300
J	Terminations	17100
K	EVMS	17750 Newly added-- DCAA reports, not DCMA EVMS Reviews

Update/Maintain Access Through IWAM (DCMA Report below comes from IWAM Info)


Report Viewer - CAFU User Access - Windows Internet Explorer
https://reports.dcma.mil/crn/cgi-bin/cognos.cgi
Live Search
File Edit View Favorites Tools Help
Report Viewer - CAFU User Access
Page Tools
CAFU User Access
Report Run On: Aug 22 2007
CMO Name: DCMA BOEING SEATTLE
User Type | DODAAC | NAME | Contracting Officer | First Name | Last Name
ACO | S4804A | DCMA BOEING SEATTLE | NQM | Debra | Hafert
Adam | Coyne
Cheryl | Farrer
Subtotal: 3
CMO Monitor | S4804A | DCMA BOEING SEATTLE | Vennette | Rosnick
Subtotal: 1
Report Totals: 4
- 1 -
Done
Local intranet
100%
Start
3 Microsoft O...
Microsoft Powe...
3 Internet E...
Links
Address
7:35 AM

Workflow


CAFU System
CMO Monitor
ACO
Get data from DCAA and MOCAS
found ACO
Audit [Assigned:20]
no matching ACO
Audit [Verified:10]
Assign
Request correction
Plan
Audit [Planned:30]
Audit [Needs Correction:15]
Resolve
Make corrections
Return to Pre-correction state or CMO selected state
Audit [Resolved:40]
Defer
Disposition
Audit [Deferred:45]
Audit [Dispositioned:50]
Archive
Send Document
Audit [Archived:100]
Audit [Forwarded:60]

QUESTIONS

Refer to CAFU Manual 3.0 located on the CAFU homepage before opening a Help Desk Ticket

Elaine Philpott – DCMA HQ CAFU Performance Advocate – (703) 428-0985

Mike Yancy – DCMA S&MS CAFU Monitor – (310) 900-6578

Dennis Assenzo- DCMA Naval Monitor- (617) 753-3890

Al Rutledge – DCMA Aeronautical Monitor – (617) 753-4261